



California Film & Television Tax Credit Program 2.0

FINAL DOCUMENTATION CHECKLIST

Important: Please carefully review guidelines regarding these requirements.

CHECKLIST OF DOCUMENTS FOR OBTAINING TAX CREDIT CERTIFICATE

All files must be submitted during Phase 4 of the application process.

- ☐ Expenditure Summary Report - Complete CFC Form FF electronically via on-line portal; print PDF copy and include hard copy with audit materials listed below.
- ☐ Certificate of Copyright Registration of the screenplay, pilot, television series, mini-series or television movie - Upload PDF file via on-line portal
- ☐ Final Cast, Crew, and Vendor Lists - Upload PDF files via on-line portal
- ☐ Main and end title final "checker" or credit roll - Upload Word, PDF file, or QuickTime or similar electronic format via on-line portal
- ☐ End Credit Acknowledgement - "The State of California and The California Film Commission"
- ☐ End Credit Acknowledgement - CFC Logo (Request digital file from CFC)
- ☐ 5 Production Stills, with cast approvals cleared for CFC usage - Upload JPG files via on-line portal
- ☐ Local Community Expenditure Report, if overnight location occurs outside the 30-mile zone - (If applicable) Upload PDF file via on-line portal
- ☐ Copy of Script Supervisor's Lined Script of the project; TV series must submit episodes 1 and 5 of the series - Upload scan of lined script(s) via on-line portal
- ☐ Documentation from the Career Readiness designated representative, verifying participation in a career-based learning and training program - Scan of signed Career Readiness Verification Form, upload PDF file via on-line portal
- ☐ New Television Series Only: Documentation verifying initial distribution - Upload PDF via on-line portal
- ☐ MOW Only: Documentation evidencing initial distribution on television, broadcast in one part - Upload PDF file via on-line portal
- ☐ Miniseries Only: Documentation evidencing initial distribution on television of 2 or more episodes and a total running time of at least 150 program minutes - Upload PDF file via on-line portal

All audit documents listed below are required and must be uploaded via on-line portal, printed, and mailed to the CFC along with the Expenditure Summary Report.

- ☐ Agreed Upon Procedures (AUP) Report, including Exhibit A, prepared by independent, licensed CPA
 - ☐ Final Element Creation Form evidencing the date final element was completed - Vendor to retrieve form template from CFC website; print on vendor's letterhead; submit original with AUP
 - ☐ Verification of in-state work for visual effects, titles, post-sound, digital effects - Vendor to retrieve form template from CFC website; print on vendor's letterhead; submit original with AUP

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All audit documents listed below are required and must be uploaded via on-line portal, printed, and mailed to the CFC along with the Expenditure Summary Report. (Unless indicated otherwise)

- ☐ Related party disclosure list - Upload via on-line portal only
- ☐ Asset List comprised of digital, office, post production, or effects equipment - Upload via on-line portal only
- ☐ Listing of Assets over \$10,000 - Upload via on-line portal only
- ☐ Payroll representative letter or email verifying no outstanding invoices
- ☐ Statements from insurance and/or completion bond company if premium/fee is prorated
- ☐ Verification Letter from Applicant (if applicable) regarding points listed below
 - ☐ Verification that all related parties have been disclosed on related parties listing
 - ☐ Verification that all insurance claims related to Qualified Expenditures have been credited in cost report

Revised and/or updated information, as applicable, to the documentation that was previously submitted during the Application process (described and listed below) - upload via on-line portal.

Detailed Narrative Statement

- ☐ Please provide a written statement on letterhead which describes the extent to which the credit is expected to influence or affect choice of filming location with respect to financial and business considerations. These may include hiring, and/or salary decisions, and should state to what degree the tax credit effects decision making with respect to choice of location.
 - If revised, upload PDF file via on-line portal; check off "no changes" on on-line portal if no revisions.

2) For applicants that are a partnership or single member LLC that is disregarded pursuant to Section 23038 and that are not more than 25% owned by a publicly traded company provide:

- ☐ A) Financial information, if available, including but not limited to the most recently produced balance sheets, annual statements of profits and losses, audited or unaudited financial statements, summary budget projections or results. This information is not subject to public disclosure.
 - If available, upload PDF file via on-line portal; if not, check "Not Available" on on-line portal.
- ☐ B) The names of all partners in a partnership or names of all members of a limited liability company (classified as a partnership not publicly traded for California income tax purposes). This information is not subject to public disclosure.
 - If revised, enter names via on-line portal; if there are no changes, check "Not Changes on on-line portal.

3) For applicants that are publicly traded companies or affiliates of publicly traded companies provide:

- ☐ A) A listing of all members of the applicant's most recently filed California combined reporting group and any members to which the credit is assigned.
 - If available, upload PDF file via on-line portal; if document listing is already on file with CFC, indicate which project it was previously submitted for; if there are no changes, check "Not Changes" on on-line portal.
- ☐ B) If readily available, a listing of all the states, provinces or other jurisdictions in which any of those members finance motion picture productions.
 - If available, upload PDF file via on-line portal; if not available, check "Not Available" on on-line portal.

Failure to provide the requested documentation may result in loss of the credit.